



3013 (02-09-04)

ANNUAL REPORT

OF

Name: JEFFERSON WATER AND ELECTRIC DEPARTMENT

Principal Office: 425 COLLINS RD.
P.O. BOX 396
JEFFERSON, WI -0396

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I PAULA M. HEITZLER of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/25/2003
(Signature of person responsible for accounts)	(Date)

OFFICE MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: JEFFERSON WATER AND ELECTRIC DEPARTMENT**Utility Address:** 425 COLLINS RD.

P.O. BOX 396

JEFFERSON, WI -0396

When was utility organized? 10/1/1901**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: PAULA M HEITZLER**Title:** OFFICE MANAGER**Office Address:**

425 COLLINS RD.

P.O. BOX 396

JEFFERSON, WI 53549

Telephone: (920) 674 - 7711**Fax Number:** (920) 674 - 7713**E-mail Address:** PHeitzler@WPPISYS.ORG

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: KEN NELSON**Title:** COMMISSION PRESIDENT**Office Address:**

1325 JAMES CT.

JEFFERSON, WI 53549

Telephone: (920) 674 - 2062**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHN ANDRES**Title:****Office Address:** VIRCHOW KRAUSE AND CO.

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (800) 362 - 7301**Fax Number:** (608) 249 - 8532**E-mail Address:** jandres@virchowkrause.com**Date of most recent audit report:** 1/31/2003**Period covered by most recent audit:** 01/01/02-12/31/02

Names and titles of utility management including manager or superintendent:

Name: BRUCE FOLBRECHT**Title:** SUPERINTENDENT**Office Address:**

425 COLLINS RD.

P.O. BOX 396

JEFFERSON, WI 53549

Telephone: (920) 674 - 7711**Fax Number:** (920) 674 - 7713**E-mail Address:** BFolbrecht@WPPISYS.ORG

Name: PAULA M HEITZLER**Title:** OFFICE MANAGER**Office Address:**

425 COLLINS RD.

P.O. BOX 396

JEFFERSON, WI 53549

Telephone: (920) 674 - 7711**Fax Number:** (920) 674 - 7713**E-mail Address:** PHeitzler@WPPISYS.ORG

Name of utility commission/committee: JEFFERSON UTILITIES COMMISSION

Names of members of utility commission/committee:

MR STEVE ADAMS

MR WILLIAM BRANDEL

MR ARNOLD BRAWDERS

MR RICHARD FISCHER

MRS SUZANNE JOHANN

MR KENNETH NELSON

MR DAVID STEWART

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** 

IDENTIFICATION AND OWNERSHIP

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	9,215,985	9,236,038	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	7,711,593	7,596,253	2
Depreciation Expense (403)	550,458	532,233	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	390,388	391,656	5
Total Operating Expenses	8,652,439	8,520,142	
Net Operating Income	563,546	715,896	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	563,546	715,896	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	7,848	(1,852)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	57,376	96,148	10
Miscellaneous Nonoperating Income (421)	0	302,596	11
Total Other Income	65,224	396,892	
Total Income	628,770	1,112,788	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	18,519	4,735	13
Total Miscellaneous Income Deductions	18,519	4,735	
Income Before Interest Charges	610,251	1,108,053	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	222,173	232,552	14
Amortization of Debt Discount and Expense (428)	11,881	12,013	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	234,054	244,565	
Net Income	376,197	863,488	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,731,134	9,904,551	20
Balance Transferred from Income (433)	376,197	863,488	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	339,142	36,905	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	10,768,189	10,731,134	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST	57,376	5
Total (Acct. 419):	57,376	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
LOBBYING AND STUDY FOR CLEC LICENSE	18,519	8
Total (Acct. 426):	18,519	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
LONG TERM DEBT DISCOUNT	36,550	10
PER2001 PSC ANALYTICAL REVIEW - CONTRIBUTION	302,592	11
Total (Acct. 435)--Debit:	339,142	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		9,605			9,605	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		1,757			1,757	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	1,757	0	0	1,757	
Net income (or loss)	0	7,848	0	0	7,848	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	983,754	8,232,231	0	0	9,215,985	1
Less: interdepartmental sales	0	53,513	0	0	53,513	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	9	3,035			3,044	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	983,745	8,175,683	0	0	9,159,428	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	141,953	12,333	154,286	1
Electric operating expenses	209,099	18,167	227,266	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	39,977	(39,977)	0	18
All other accounts	109,087	9,477	118,564	19
Total Payroll	500,116	0	500,116	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	20,190,821	19,337,537	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,721,531	5,346,590	2
Net Utility Plant	14,469,290	13,990,947	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	14,469,290	13,990,947	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,210	2,210	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	2,210	2,210	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	280,380	193,554	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	2,124,654	2,468,570	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	643,444	701,591	15
Other Accounts Receivable (143)	13,871	33,138	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	85,534	91,195	18
Materials and Supplies (151-163)	215,699	211,374	19
Prepayments (165)	6,928	6,362	20
Interest and Dividends Receivable (171)	6,742	6,768	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,377,252	3,712,552	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	396,688	445,119	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	396,688	445,119	
Total Assets and Other Debits	18,245,440	18,150,828	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	477,335	476,562	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	10,768,189	10,731,134	28
Total Proprietary Capital	11,245,524	11,207,696	
LONG-TERM DEBT			
Bonds (221-222)	4,225,000	4,435,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,225,000	4,435,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	690,808	738,202	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)		277	35
Taxes Accrued (236)	336,674	322,532	36
Interest Accrued (237)	108,803	113,370	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	57,264	52,654	41
Total Current and Accrued Liabilities	1,193,549	1,227,035	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	60,120	78,241	43
Other Deferred Credits (253)	41,468	37,844	44
Total Deferred Credits	101,588	116,085	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,479,779	1,165,012	49
Total Liabilities and Other Credits	18,245,440	18,150,828	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	9,162,650	0	0	10,892,388	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	10,800			124,983	7
Total Utility Plant	9,173,450	0	0	11,017,371	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,493,461	0	0	4,228,070	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,493,461	0	0	4,228,070	
Net Utility Plant	7,679,989	0	0	6,789,301	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,377,128	3,969,462			5,346,590	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	164,838	385,620			550,458	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,475				6,475	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	2,373	31,351			33,724	9
Salvage	0	680			680	10
Other credits (specify):						11
					0	12
Total credits	173,686	417,651	0	0	591,337	13
Debits during year						14
Book cost of plant retired	36,574	142,386			178,960	15
Cost of removal	20,779	16,657			37,436	16
Other debits (specify):						17
					0	18
Total debits	57,353	159,043	0	0	216,396	19
Balance End of Year	1,493,461	4,228,070	0	0	5,721,531	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			197,165		197,165	194,222	3
Total Electric Utility					197,165	194,222	

Account	Total End of Year	Amount Prior Year	
Electric utility total	197,165	194,222	1
Water utility (154)	18,534	17,152	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	215,699	211,374	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 MORTGAGE REVENUE BONDS REFUNDING	11,881	181.1	95,406	1
LOSS ON ADVANCE REFUNDING	36,550	181.2	301,282	2
Total			396,688	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	476,562	1
Changes during year (explain):		
STREET LIGHTS	773	2
Balance end of year	477,335	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 Mortgage Revenue Bonds	12/01/1991	07/01/2001	5.87%	0	1
1993 Refunding Bonds	11/01/1992	07/02/2016	4.15%	4,225,000	2
Total Bonds (Account 221):				4,225,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 4,225,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	322,532	1
Accruals:		
Charged water department expense	161,920	2
Charged electric department expense	228,468	3
Charged sewer department expense		4
Other (explain):		
Joint Sewer Charges	2,695	5
Total Accruals and other credits	393,083	
Taxes paid during year:		
County, state and local taxes	307,532	6
Social Security taxes	29,952	7
PSC Remainder Assessment	8,844	8
Other (explain):		
Reduce Liability for Sale of Utility Building	15,000	9
Wisconsin Gross Receipts Tax	17,613	10
Total payments and other debits	378,941	
Balance end of year	336,674	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 MORTGAGE REVENUE BOND	0			0	1
1993 REFUNDING BONDS	113,370	222,173	226,740	108,803	2
Subtotal	113,370	222,173	226,740	108,803	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
blank	0			0	5
Subtotal	0	0	0	0	
Total	113,370	222,173	226,740	108,803	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	844,320	320,692	0	0	0	1,165,012	1
Add credits during year:							
For Services	3,369					3,369	2
For Mains		8,802				8,802	3
Other (specify):							
PSC ADJUSTMENT FROM 2001	285,237	17,359				302,596	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,132,926	346,853	0	0	0	1,479,779	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT	2,210	2
Total (Acct. 124):	2,210	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	257,378	9
Electric	386,066	10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	643,444	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	13,871	14
Other (specify):		
NONE		15
Total (Acct. 143):	13,871	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
ACCTS REC. PUT ON TAX ROLL	25,833	16
CITY'S COST OF PURCHASING OLD UTILITY BUILDING	15,000	17
JOINT SEWER BILL	44,701	18
Total (Acct. 145):	85,534	
Prepayments (165):		
PREPAID INSURANCE	6,928	19
Total (Acct. 165):	6,928	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
PUBLIC BENEFITS	41,468	26
Total (Acct. 253):	41,468	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	8,888,375	10,717,314	0	0	19,605,689	1
Materials and Supplies	17,843	195,693	0	0	213,536	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,435,294	4,098,766	0	0	5,534,060	4
Customer Advances for Construction		60,120			60,120	5
Contributions in Aid of Construction	988,623	333,772	0	0	1,322,395	6
Other (specify):						
NONE					0	7
Average Net Rate Base	6,482,301	6,420,349	0	0	12,902,650	
Net Operating Income	90,771	472,775	0	0	563,546	8
Net Operating Income as a percent of						
Average Net Rate Base	1.40%	7.36%	N/A	N/A	4.37%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	476,948	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	10,749,661	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	11,226,609	
Net Income		
Net Income	376,197	5
Percent Return on Proprietary Capital	3.35%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

10/15/03 email response:

Response:

1. Installed 6-1" new water services for developer on W. Plymouth St. @ \$500/ea. & 1-2" water service for new car dealership @ \$369.

2. Adm./General Expense: Outside Services (923) increased over 2001 because of closing out a work order for a new water mapping system.

Maint. Gen. Acct. (932) increase over 2001 with new maint. costs associated with our new building/office. (gas bill specifically).

Sales Expense (910) decreased due to a major advertising campaign in conjunction with Chamber back in 2001.

Source of Supply-Maint. Wells (614) increased due to maint. at Well #2 such as testing pump well, inspection, video logging and airburst cleaning down 800'.

Water Treatment Expenses (641 & 642) increased due to closing out work order for a Lead and Copper Study.

Hopefully, this answers any of your questions. If not, please let me know. Thank you.

Paula M. Heitzler
Office Manager

10/6/03 email:

Dear Ms. Heitzler:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page W-18, a footnote indicates that the 37 services added were financed by the utility. However, on Page F-18, \$3,369 is reported as a contribution for services. Please indicate who contributed this amount and what plant it was contributed for.

2. On Page W-5, Adm/General Expenses increased, Sales Expenses decreased, Source of Supply Expenses increased, and Water Treatment Expenses increased from the prior year without explanation. The headnote to the expenses schedule requests that fluctuations greater than 15% (but not less than \$10,000) be explained. Please furnish an explanation for these fluctuations. Please note that this has been brought to your attention in prior reviews. PSC staff does use this information during rate cases and it is important that it be provided.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

FINANCIAL SECTION FOOTNOTES

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	949,966	1
Total Sales of Water	949,966	
Other Operating Revenues		
Forfeited Discounts (470)	3,539	2
Miscellaneous Service Revenues (471)	1,571	3
Rents from Water Property (472)	20,938	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,740	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	33,788	
Total Operating Revenues	983,754	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	29,167	8
Pumping Expenses (620-633)	84,658	9
Water Treatment Expenses (640-652)	90,389	10
Transmission and Distribution Expenses (660-678)	145,491	11
Customer Accounts Expenses (901-905)	21,360	12
Sales Expenses (910)	8,225	13
Administrative and General Expenses (920-932)	186,935	14
Total Operation and Maintenance Expenses	566,225	
Other Operating Expenses		
Depreciation Expense (403)	164,838	15
Amortization Expense (404-407)		16
Taxes (408)	161,920	17
Total Other Operating Expenses	326,758	
Total Operating Expenses	892,983	
NET OPERATING INCOME	90,771	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,339	141,617	460,466	4
Commercial	293	64,745	146,741	5
Industrial	27	181,395	242,208	6
Total Metered Sales to General Customers (461)	2,659	387,757	849,415	
Private Fire Protection Service (462)	28		26,544	7
Public Fire Protection Service (463)			0	8
Other Sales to Public Authorities (464)	34	37,303	74,007	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,721	425,060	949,966	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	0	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	0	
Forfeited Discounts (470):		
Customer late payment charges	3,539	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,539	
Miscellaneous Service Revenues (471):		
PRIVATE WELL PERMITS	1,571	7
Total Miscellaneous Service Revenues (471)	1,571	
Rents from Water Property (472):		
TOWER RENTAL AND WELL #4 SPACE RENTAL	20,938	8
Total Rents from Water Property (472)	20,938	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,740	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	7,740	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	29,167	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	29,167	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	53,342	17
Pumping Labor and Expenses (624)	6,547	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	12,453	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	3,190	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	9,126	25
Total Pumping Expenses	84,658	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	51,353	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	35,315	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	406	32
Maintenance of Water Treatment Equipment (652)	3,315	33
Total Water Treatment Expenses	90,389	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	13,199	36
Meter Expenses (663)	4,148	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	88,286	43
Maintenance of Transmission and Distribution Mains (673)	25,117	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	13,643	46
Maintenance of Meters (676)	609	47
Maintenance of Hydrants (677)	489	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	145,491	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	7,318	51
Customer Records and Collection Expenses (903)	14,033	52
Uncollectible Accounts (904)	9	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	21,360	
SALES EXPENSES		
Sales Expenses (910)	8,225	55
Total Sales Expenses	8,225	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	42,617	56
Office Supplies and Expenses (921)	21,172	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	47,306	59
Property Insurance (924)	1,806	60
Injuries and Damages (925)	9,927	61
Employee Pensions and Benefits (926)	46,127	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	467	65
Rents (931)		66
Maintenance of General Plant (932)	17,513	67
Total Administrative and General Expenses	186,935	
Total Operation and Maintenance Expenses	566,225	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		154,058	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,695	2
Net property tax equivalent		151,363	
Social Security		9,584	3
PSC Remainder Assessment		973	4
Other (specify): NONE			5
Total tax expense		161,920	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.247142				3
County tax rate	mills		6.019976				4
Local tax rate	mills		9.299646				5
School tax rate	mills		12.808723				6
Voc. school tax rate	mills		1.727208				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.102695				10
Less: state credit	mills		2.025632				11
Net tax rate	mills		28.077063				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.299646				14
Combined School Tax Rate	mills		14.535931				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.835577				17
Total Tax Rate	mills		30.102695				18
Ratio of Local and School Tax to Total	dec.		0.791809				19
Total tax net of state credit	mills		28.077063				20
Net Local and School Tax Rate	mills		22.231664				21
Utility Plant, Jan. 1	\$	8,699,748	8,699,748				22
Materials & Supplies	\$	17,151	17,151				23
Subtotal	\$	8,716,899	8,716,899				24
Less: Plant Outside Limits	\$	154,380	154,380				25
Taxable Assets	\$	8,562,519	8,562,519				26
Assessment Ratio	dec.		0.809300				27
Assessed Value	\$	6,929,647	6,929,647				28
Net Local & School Rate	mills		22.231664				29
Tax Equiv. Computed for Current Year	\$	154,058	154,058				30
Tax Equivalent per 1994 PSC Report	\$	87,550					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	154,058					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	19,574		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	206,522		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	226,096	0	
PUMPING PLANT			
Land and Land Rights (320)	40,440		12
Structures and Improvements (321)	587,982	1,798	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	501,247		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	52,073		20
Total Pumping Plant	1,181,742	1,798	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	66,867	4,701	23
Total Water Treatment Plant	66,867	4,701	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,465		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			19,574	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			206,522	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	226,096	
PUMPING PLANT				
Land and Land Rights (320)			40,440	12
Structures and Improvements (321)			589,780	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			501,247	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			52,073	20
Total Pumping Plant	0	0	1,183,540	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	3,021		68,547	23
Total Water Treatment Plant	3,021	0	68,547	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,465	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,210,342		26
Transmission and Distribution Mains (343)	3,804,022	495,774	27
Fire Mains (344)	0		28
Services (345)	689,845	41,679	29
Meters (346)	309,587	9,146	30
Hydrants (348)	399,171	24,700	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,421,432	571,299	
GENERAL PLANT			
Land and Land Rights (389)	38,171		33
Structures and Improvements (390)	406,947	3,420	34
Office Furniture and Equipment (391)	27,925		35
Computer Equipment (391.1)	41,570	3,084	36
Transportation Equipment (392)	69,385		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	51,818	821	39
Laboratory Equipment (395)	8,570		40
Power Operated Equipment (396)	2,697		41
Communication Equipment (397)	57,231		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	13,650		44
Other Tangible Property (399)	0		45
Total General Plant	717,964	7,325	
Total utility plant in service directly assignable	8,614,101	585,123	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,614,101	585,123	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,210,342	26
Transmission and Distribution Mains (343)	20,846		4,278,950	27
Fire Mains (344)			0	28
Services (345)	700		730,824	29
Meters (346)	11,186		307,547	30
Hydrants (348)	821		423,050	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	33,553	0	6,959,178	
GENERAL PLANT				
Land and Land Rights (389)			38,171	33
Structures and Improvements (390)			410,367	34
Office Furniture and Equipment (391)			27,925	35
Computer Equipment (391.1)			44,654	36
Transportation Equipment (392)			69,385	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			52,639	39
Laboratory Equipment (395)			8,570	40
Power Operated Equipment (396)			2,697	41
Communication Equipment (397)			57,231	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			13,650	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	725,289	
Total utility plant in service directly assignable	36,574	0	9,162,650	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	36,574	0	9,162,650	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	45,848	2.12%	4,378	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	45,848		4,378	
PUMPING PLANT				
Structures and Improvements (321)	166,104	2.50%	14,722	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	190,865	5.00%	25,062	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	8,936	4.29%	2,234	15
Total Pumping Plant	365,905		42,018	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	25,241	6.67%	4,516	17
Total Water Treatment Plant	25,241		4,516	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	221,831	2.00%	24,207	19
Transmission and Distribution Mains (343)	247,308	0.80%	32,252	20
Fire Mains (344)	0			21
Services (345)	123,090	2.13%	14,946	22
Meters (346)	106,026	4.35%	13,423	23
Hydrants (348)	29,544	1.33%	5,401	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	727,799		90,229	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					50,226	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	50,226	
321					180,826	8
322					0	9
323					0	10
324					0	11
325					215,927	12
326					0	13
327					0	14
328					11,170	15
	0	0	0	0	407,923	
331					0	16
332	3,021				26,736	17
	3,021	0	0	0	26,736	
341					0	18
342					246,038	19
343	20,846	5,779			252,935	20
344					0	21
345	700	10,000			127,336	22
346	11,186				108,263	23
348	821	5,000			29,124	24
349					0	25
	33,553	20,779	0	0	763,696	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	5,043	2.86%	11,688	26
Office Furniture and Equipment (391)	10,435	8.33%	2,326	27
Computer Equipment (391.1)	41,481	14.29%	6,161	28
Transportation Equipment (392)	61,051	18.00%	2,373	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	32,907	7.14%	3,729	31
Laboratory Equipment (395)	3,289	5.00%	429	32
Power Operated Equipment (396)	2,169	10.00%	270	33
Communication Equipment (397)	53,842	8.33%	4,767	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	2,118	5.00%	802	36
Other Tangible Property (399)	0	0.80%		37
Total General Plant	212,335		32,545	
Total accum. prov. directly assignable	1,377,128		173,686	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,377,128		173,686	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					16,731	26
391					12,761	27
391.1					47,642	28
392					63,424	29
393					0	30
394					36,636	31
395					3,718	32
396					2,439	33
397					58,609	34
397.1					0	35
398					2,920	36
399					0	37
	0	0	0	0	244,880	
	36,574	20,779	0	0	1,493,461	
					0	38
	36,574	20,779	0	0	1,493,461	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			40,472	40,472	1
February			35,672	35,672	2
March			38,880	38,880	3
April			38,109	38,109	4
May			39,121	39,121	5
June			42,069	42,069	6
July			48,411	48,411	7
August			45,865	45,865	8
September			39,496	39,496	9
October			38,330	38,330	10
November			35,007	35,007	11
December			35,316	35,316	12
Total annual pumpage	0	0	476,748	476,748	
Less: Water sold				425,060	13
Volume pumped but not sold				51,688	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				0	19
Volume pumped but unaccounted for				51,688	20
Percent of water lost				11%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,459	23
Date of maximum: 8/7/2002					24
Cause of maximum:					25
Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				432	26
Date of minimum: 7/21/2002					27
Total KWH used for pumping for the year				797,597	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SOUTH MAIN AT ROCK RIVER	2	854	12	1,368,000	Yes	1
RACINE STREET BY PLANT	3	838	12	1,044,000	Yes	2
SOUTH MARSHALL WEST MILWAU	4	735	18	2,000,000	Yes	3
EAST CHURCH STREET	5	924	16	1,500,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 11	BOOSTER 2	BOOSTER 3	1
Location	WELL 5	WELL 2	WELL 2	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN	FM	FM	5
Year Installed	1996	1990	1990	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	825	1,150	1,150	8
Pump Motor or Standby Engine Mfr	GE	TECO	TECO	10
Year Installed	1996	1990	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 5	BOOSTER 6	BOOSTER 8	14
Location	WELL 3	WELL 3	WELL 4	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	FM	FM	FM	18
Year Installed	1950	1950	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	600	1,200	1,000	21
Pump Motor or Standby Engine Mfr	FM	US	MARATHON	23
Year Installed	1950	1950	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	75	75	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 9	WELL 2	WELL 3	1
Location	WELL 4	S MAIN AT ROCK RIVER	RACINE ST BY PLANT	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	FM	PEERLESS	JACKSON	5
Year Installed	1992	1990	1950	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	950	800	8
Pump Motor or Standby Engine Mfr	MARATHON	US MOTOR	GE	9
Year Installed	1992	1990	1950	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	30	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4	WELL 5		14
Location	MARSHALL W MILWAUKEE	EAST CHURCH STREET		15
Purpose	P	P		16
Destination	R	R		17
Pump Manufacturer	WORTHINGTON	AMERICAN		18
Year Installed	1960	1996		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,400	950		21
Pump Motor or Standby Engine Mfr	IDEAL	GE		22
Year Installed	1960	1996		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	75	60		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK #1	TANK 2	WELL 2 RESERVOIR 1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1998	1971	1990	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	150	150	150	9
				10
Total capacity in gallons (actual)	750,000	750,000	75,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)			NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			1.1000	20
				21
Is a corrosion control chemical used (yes, no)?			Y	22
				23
Is water fluoridated (yes, no)?			Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL 3 RESERVOIR	WELL 3 RESERVOIR 1	WELL 4 RESERVOIR 1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1910	1910	1960	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	250	250	250	10
Total capacity in gallons (actual)	75,000	100,000	180,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)		NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.1000	1.7000	19
				20
Is a corrosion control chemical used (yes, no)?		Y	Y	21
				22
Is water fluoridated (yes, no)?		Y	Y	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL 5 RESERVOIR 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1996		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	150		10
			11
Total capacity in gallons (actual)	93,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	34,565	0	0	0	34,565
M	D	6.000	70,560	0	3,855	0	66,705
M	D	8.000	44,035	1,020	0	0	45,055
M	D	10.000	38,477	0	3,325	0	35,152
M	D	12.000	19,172	3,325	0	0	22,497
Total Within Municipality			206,809	4,345	7,180	0	203,974
M	D	4.000	400	0	0	0	400
M	D	6.000	4,260	0	0	0	4,260
M	D	8.000	500	0	0	0	500
M	D	12.000	4,795	0	0	0	4,795
Total Outside of Municipality			9,955	0	0	0	9,955
Total Utility			216,764	4,345	7,180	0	213,929

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	478	0	28	0	450	16	1
M	0.750	676	0		0	676	5	2
L	1.000	2	0	0	0	2		3
M	1.000	1,067	36	1	0	1,102	155	4
M	1.250	63	0	0	0	63	9	5
M	1.500	78	0	0	0	78	4	6
M	2.000	59	1	0	0	60	2	7
M	4.000	24	0	0	0	24	2	8
M	6.000	20	0	0	0	20		9
M	8.000	8	0	0	0	8	1	10
M	10.000	4	0	0	0	4		11
Total Utility		2,479	37	29	0	2,487	194	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,639	56	55	0	2,640	31	1
0.750	1	0	0	0	1	0	2
1.000	100	4	10	0	94	8	3
1.500	17	2	1	0	18	2	4
2.000	63	7	13	0	57	12	5
3.000	3	1	0	0	4	0	6
4.000	5	1	0	0	6	0	7
6.000	5	0	0	0	5	5	8
8.000	1	0	0	0	1	0	9
Total:	2,834	71	79	0	2,826	58	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,302	193	7	14	1	123	2,640	1
0.750	1	0	0	0	0	0	1	2
1.000	9	63	8	5	1	8	94	3
1.500	0	9	0	5	0	4	18	4
2.000	0	24	6	13	2	12	57	5
3.000	0	0	2	1	1	0	4	6
4.000	0	1	0	4	0	1	6	7
6.000	0	0	4	1	0	0	5	8
8.000	0	0	0	0	1	0	1	9
Total:	2,312	290	27	43	6	148	2,826	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	9				9	1
Within Municipality	261	10	5		266	2
Total Fire Hydrants	270	10	5	0	275	
Flushing Hydrants						
	38				38	3
Total Flushing Hydrants	38	0	0	0	38	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 252

Number of distribution system valves end of year: 515

Number of distribution valves operated during year: 300

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Public Fire Protection is built into our water rates.

Accumulated Provision for Depreciation - Water (Page W-10)

Both accounts 391.1 and 397 were over depreciated. Will make adjustment in 2003.

Water Mains (Page W-17)

Addition of water mains were financed by utility.

Water Services (Page W-18)

Additions to water services were financed by the utility.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	8,142,551	1
Total Sales of Electricity	8,142,551	
Other Operating Revenues		
Forfeited Discounts (450)	7,539	2
Miscellaneous Service Revenues (451)	3,445	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	77,682	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	1,014	7
Total Other Operating Revenues	89,680	
Total Operating Revenues	8,232,231	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	6,477,706	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	335,189	10
Customer Accounts Expenses (901-905)	63,112	11
Sales Expenses (911-916)	8,750	12
Administrative and General Expenses (920-932)	260,611	13
Total Operation and Maintenance Expenses	7,145,368	
Other Expenses		
Depreciation Expense (403)	385,620	14
Amortization Expense (404-407)		15
Taxes (408)	228,468	16
Total Other Expenses	614,088	
Total Operating Expenses	7,759,456	
NET OPERATING INCOME	472,775	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	7,539	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	7,539	
Miscellaneous Service Revenues (451):		
NSF CHECK CHARGES AND RECONNECT FEES	3,445	3
Total Miscellaneous Service Revenues (451)	3,445	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS	77,682	5
Total Rent from Electric Property (454)	77,682	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
1/2% SALES TAX DISCOUNT	1,014	7
Total Other Electric Revenues (456)	1,014	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	6,477,706	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	6,477,706	
Total Power Production Expenses	6,477,706	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)		50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	151,994	52
Overhead Line Expenses (583)	9,039	53
Underground Line Expenses (584)	3,175	54
Street Lighting and Signal System Expenses (585)	29,853	55
Meter Expenses (586)	7,768	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	23,431	58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	80,620	63
Maintenance of Underground Lines (594)	25,284	64
Maintenance of Line Transformers (595)	3,818	65
Maintenance of Street Lighting and Signal Systems (596)		66
Maintenance of Meters (597)	207	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	335,189	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	16,727	70
Customer Records and Collection Expenses (903)	43,350	71
Uncollectible Accounts (904)	3,035	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	63,112	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	8,750	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	8,750	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	62,996	78
Office Supplies and Expenses (921)	30,810	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	15,886	81
Property Insurance (924)	2,707	82
Injuries and Damages (925)	24,888	83
Employee Pensions and Benefits (926)	85,675	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	10,976	87
Rents (931)		88
Maintenance of General Plant (932)	26,673	89
Total Administrative and General Expenses	260,611	
Total Operation and Maintenance Expenses	7,145,368	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		182,616	1
Social Security		20,368	2
Wisconsin Gross Receipts Tax		17,613	3
PSC Remainder Assessment		7,871	4
Other (specify): NONE			5
Total tax expense		228,468	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.247142				3
County tax rate	mills		6.019976				4
Local tax rate	mills		9.299646				5
School tax rate	mills		12.808723				6
Voc. school tax rate	mills		1.727208				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.102695				10
Less: state credit	mills		2.025632				11
Net tax rate	mills		28.077063				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.299646				14
Combined School Tax Rate	mills		14.535931				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.835577				17
Total Tax Rate	mills		30.102695				18
Ratio of Local and School Tax to Total	dec.		0.791809				19
Total tax net of state credit	mills		28.077063				20
Net Local and School Tax Rate	mills		22.231664				21
Utility Plant, Jan. 1	\$	10,637,789	10,637,789				22
Materials & Supplies	\$	194,222	194,222				23
Subtotal	\$	10,832,011	10,832,011				24
Less: Plant Outside Limits	\$	682,202	682,202				25
Taxable Assets	\$	10,149,809	10,149,809				26
Assessment Ratio	dec.		0.809300				27
Assessed Value	\$	8,214,240	8,214,240				28
Net Local & School Rate	mills		22.231664				29
Tax Equiv. Computed for Current Year	\$	182,616	182,616				30
Tax Equivalent per 1994 PSC Report	\$	163,536					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	182,616					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	311,855		34
Structures and Improvements (361)	0		35
Station Equipment (362)	2,286,923	61,808	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,338,777	47,496	38
Overhead Conductors and Devices (365)	1,104,230	48,205	39
Underground Conduit (366)	61,118		40
Underground Conductors and Devices (367)	1,514,431	37,383	41
Line Transformers (368)	1,360,949	93,614	42
Services (369)	587,284	29,488	43
Meters (370)	394,940	9,500	44
Installations on Customers' Premises (371)	1,520		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	201,094	53,493	47
Total Distribution Plant	9,163,121	380,987	
GENERAL PLANT			
Land and Land Rights (389)	57,632		48
Structures and Improvements (390)	626,107	8,225	49
Office Furniture and Equipment (391)	36,823		50
Computer Equipment (391.1)	45,059	5,130	51
Transportation Equipment (392)	346,695	90,590	52
Stores Equipment (393)	5,903	884	53
Tools, Shop and Garage Equipment (394)	93,715	3,200	54
Laboratory Equipment (395)	26,508	2,720	55
Power Operated Equipment (396)	130,300		56
Communication Equipment (397)	10,378	797	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			311,855 34
Structures and Improvements (361)			0 35
Station Equipment (362)			2,348,731 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	10,997		1,375,276 38
Overhead Conductors and Devices (365)	5,177		1,147,258 39
Underground Conduit (366)			61,118 40
Underground Conductors and Devices (367)	3,602		1,548,212 41
Line Transformers (368)	18,747		1,435,816 42
Services (369)	1,459		615,313 43
Meters (370)			404,440 44
Installations on Customers' Premises (371)			1,520 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	9,150		245,437 47
Total Distribution Plant	49,132	0	9,494,976
GENERAL PLANT			
Land and Land Rights (389)			57,632 48
Structures and Improvements (390)			634,332 49
Office Furniture and Equipment (391)			36,823 50
Computer Equipment (391.1)			50,189 51
Transportation Equipment (392)	93,254		344,031 52
Stores Equipment (393)			6,787 53
Tools, Shop and Garage Equipment (394)			96,915 54
Laboratory Equipment (395)			29,228 55
Power Operated Equipment (396)			130,300 56
Communication Equipment (397)			11,175 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,379,120	111,546	
Total utility plant in service directly assignable	10,542,241	492,533	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 10,542,241	 492,533	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	93,254	0	1,397,412
Total utility plant in service directly assignable	142,386	0	10,892,388
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	142,386	0	10,892,388

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	965,344	2.86%	66,290	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	589,797	4.63%	62,830	30
Overhead Conductors and Devices (365)	494,567	4.63%	52,122	31
Underground Conduit (366)	22,497	2.50%	1,528	32
Underground Conductors and Devices (367)	448,393	3.33%	50,993	33
Line Transformers (368)	348,616	3.03%	42,371	34
Services (369)	310,648	5.00%	30,065	35
Meters (370)	157,261	3.33%	13,310	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	154,002	4.00%	8,991	39
Total Distribution Plant	3,491,125		328,500	
GENERAL PLANT				
Structures and Improvements (390)	17,851	3.33%	20,986	40
Office Furniture and Equipment (391)	19,077	7.69%	2,831	41
Computer Equipment (391.1)	45,206	14.29%	6,805	42
Transportation Equipment (392)	245,089	18.00%	31,351	43
Stores Equipment (393)	3,567	4.00%	254	44
Tools, Shop and Garage Equipment (394)	56,163	10.00%	9,532	45
Laboratory Equipment (395)	21,340	10.00%	2,787	46
Power Operated Equipment (396)	63,402	10.00%	13,027	47
Communication Equipment (397)	6,642	8.33%	898	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	478,337		88,471	
Total accum. prov. directly assignable	3,969,462		416,971	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					1,031,634	28
363					0	29
364	10,997	8,465	102		633,267	30
365	5,177	5,961	551		536,102	31
366					24,025	32
367	3,602	497			495,287	33
368	18,747				372,240	34
369	1,459	1,734			337,520	35
370			27		170,598	36
371					0	37
372					0	38
373	9,150				153,843	39
	49,132	16,657	680	0	3,754,516	
390					38,837	40
391					21,908	41
391.1					52,011	42
392	93,254				183,186	43
393					3,821	44
394					65,695	45
395					24,127	46
396					76,429	47
397					7,540	48
398					0	49
399					0	50
	93,254	0	0	0	473,554	
	142,386	16,657	680	0	4,228,070	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>3,969,462</u>		<u>416,971</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	142,386	16,657	680	0	4,228,070

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	-0.81	25.71	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	0.81	22.85	3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		8.91	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)		3.39	7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	1	3
Total	1	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	23	7
Nonfarm	300	8
Total	323	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	2	12
Total	2	13
Total customers on rural lines at end of year	325	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	25,212	Friday	01/04/2002	11:00	14,834
February	02	24,945	Thursday	02/28/2002	11:00	12,922
March	03	25,137	Tuesday	03/05/2002	10:00	14,277
April	04	25,937	Tuesday	04/16/2002	15:00	14,033
May	05	26,264	Thursday	05/30/2002	14:00	14,014
June	06	29,144	Tuesday	06/25/2002	15:00	14,318
July	07	30,252	Monday	07/08/2002	15:00	15,174
August	08	30,004	Thursday	08/01/2002	14:00	14,403
September	09	27,339	Monday	09/09/2002	15:00	12,765
October	10	22,888	Tuesday	10/01/2002	15:00	12,983
November	11	22,170	Friday	11/15/2002	11:00	12,669
December	12	22,180	Wednesday	12/04/2002	10:00	13,140
Total		311,472				165,532

System Name WPPI

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading Supplier

15 minutes integrated WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	165,532	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	165,532	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	161,074	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	161,074	24
Energy Losses:		
Transmission Losses (if applicable)		26
Distribution Losses	4,458	27
Total Energy Losses	4,458	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	2.6931%	29
Total Disposition of Energy	165,532	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	2,940	26,374	1
RURAL RESIDENTIAL	RG-1	281	3,303	2
Total Sales for Residential Sales		3,221	29,677	
Commercial & Industrial				
COMMERCIAL AND INDEPARTMENTAL	CG-1	435	10,819	3
RURAL COMMERCIAL	CG-2	39	1,274	4
SMALL POWER AND RURAL SMALL POWER	CP-1	23	7,215	5
LARGE POWER AND RURAL LARGE POWER	CP-2	15	23,988	6
INDUSTRIAL AND LARGE INDUSTRIAL POWER	CP-3	5	87,422	7
Total Sales for Commercial & Industrial		517	130,718	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	679	8
Total Sales for Public Street & Highway Lighting		1	679	
Sales for Resale				
NONE				9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		3,739	161,074	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	1,635,037	57,180	1,692,217	1
0	0	200,382	7,156	207,538	2
0	0	1,835,419	64,336	1,899,755	
0	0	740,322	22,897	763,219	3
0	0	86,375	2,874	89,249	4
24,690	30,955	405,141	14,802	419,943	5
65,332	75,719	1,172,686	47,461	1,220,147	6
168,906	195,260	3,501,874	171,587	3,673,461	7
258,928	301,934	5,906,398	259,621	6,166,019	
0	0	75,557	1,220	76,777	8
0	0	75,557	1,220	76,777	
				0	9
0	0	0	0	0	
258,928	301,934	7,817,374	325,177	8,142,551	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars					
(a)	(b)	(c)			
Name of Vendor	WPPI			1	
Point of Delivery	JEFFERSON			2	
Type of Power Purchased (firm, dump, etc.)	FIRM			3	
Voltage at Which Delivered	138000			4	
Point of Metering	CRAWFISH SUB			5	
Total of 12 Monthly Maximum Demands -- kW	311,472			6	
Average load factor	72.8019%			7	
Total Cost of Purchased Power	6,479,717			8	
Average cost per kWh	0.0391			9	
On-Peak Hours (if applicable)				10	
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	7,321	7,513			12
February	6,363	6,559			13
March	6,784	7,493			14
April	7,052	6,981			15
May	6,934	7,079			16
June	6,677	7,641			17
July	7,423	7,751			18
August	7,089	7,314			19
September	5,961	6,805			20
October	6,520	6,463			21
November	5,728	6,941			22
December	5,957	7,184			23
Total kWh (000)	79,809	85,724			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators					Total Rated Plant Capacity		Total Maximum Continuous Plant Capacity (kW)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	<u>Rated Unit Capacity</u>		
					kW (n)	kVA (o)	(p)
							(q)

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				(f)
	(b)	(c)	(d)	(e)	
Name of Substation	CRAWFISH	EAST	MAIN	SOUTH	1
Voltage--High Side	138,000	24,900	24,900	24,900	2
Voltage--Low Side	25	2	2	2	3
Num. Main Transformers in Operation	1	1	1	1	4
Capacity of Transformers in kVA	48,000	5,000	4,125	5,000	5
Number of Spare Transformers on Hand					6
15-Minute Maximum Demand in kW	30,252				7
Dt and Hr of Such Maximum Demand	07/08/2002				8
	15:00				9
Kwh Output	165,532,464				10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,262	1,018	64,958	1
Acquired during year	150	56	4,371	2
Total	4,412	1,074	69,329	3
Retired during year		39	1,451	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	4,412	1,035	67,878	6
Number end of year accounted for as follows:				7
In customers' use	4,062	811	45,480	8
In utility's use	38	13	6,815	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	312	211	15,583	12
Total end of year	4,412	1,035	67,878	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	242	114,100	1
Sodium Vapor	150	14	9,905	2
Sodium Vapor	250	101	124,980	3
Sodium Vapor	400	13	22,891	4
Total		370	271,876	
Ornamental				
Sodium Vapor	70	31	25,500	5
Sodium Vapor	100	209	94,562	6
Sodium Vapor	150	6	3,825	7
Sodium Vapor	250	118	153,679	8
Sodium Vapor	400	14	32,780	9
Total		378	310,346	
Other				
Other	67	271	96,500	10
Total		271	96,500	

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric (Page E-08)

Account #391.1 was over depreciated. An adjustment will be done in 2003.

Substation Equipment (Page E-23)

Don't have metering on East, Main and South Substations for 15 minute maximum demand in kW or date and hour of such maximum demand.
